

➤ **Example 11: Flat File Exempt Bus Operator Data for Anytown School District**

This example illustrates the reporting of diesel fuel purchases by Anytown School District and its diesel fuel use in exempt bus operations. Anytown School District has purchased low sulfur undyed diesel fuel #1 (Product Code 161) and low sulfur undyed diesel fuel #2 (Product Code 167).

In the example below, each numbered line represents a line in the report. Each “<tab>” represents a tab delimiter and the “<cr>” represents the carriage return needed to get to the next line. The actual file, unlike the Flat File example below, would not contain Record Type headers, line numbers, explanatory notes or lines between Record Types (transactions).

Filing Format Identifier Record Type

1. FLT<tab>1.0<tab>617856943<tab>001122334<cr>

Header Record Type

2. FE<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab><tab><tab><tab><tab><tab>SKY555HI45<tab>FHG7693KFU<tab>994279942<tab><tab>T<tab>994279942<tab>001122334<tab>TP<tab>Anytown School District<tab><tab><tab>1 Main Street<tab><tab>Anytown<tab>CA<tab>95822<tab><tab>CN<tab>Bruce Allen<tab>916<tab>4458686<tab>456<tab><tab><tab><tab><tab>bruce.allen@anytown.com<tab>EA<tab>Jill Chapman<tab>916<tab>4458686<tab>789<tab><tab><tab><tab>jill.chapman@anytown.com<cr>

Line Item Record Type

3. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00006<tab>GA<tab>Billed<tab>9809<cr>
4. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00007<tab>GA<tab>Billed<tab>0<cr>
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11. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00003<tab>USD<tab>Pen<tab>0<cr>
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13. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00005<tab>USD<tab>Total<tab>98<cr>

Summary Schedule Record Type

No summary schedules in Exempt Bus Operator Diesel Fuel Tax Returns

Schedule Record Type

15. FS<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>2A<tab>161<tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab>24<tab>955531567<tab><tab><tab>20020525<tab>724789<tab><tab><tab><tab><tab>GA<tab>2690<tab>001122334<tab>L&M Oil<tab><tab><tab><tab><cr>

17. FS<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>>00<tab><tab>DBR<tab>2A<tab>161<tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab>>24<tab>955531567<tab><tab><tab><tab>20020530<tab>726819<tab><tab><tab><tab><tab><tab>GA<tab>1796<tab>001122334<tab>J & M Oil<tab><tab><tab><tab><cr>

➤ **Example 11: Paper Exempt Bus Operator Data for Anytown School District**

EXEMPT BUS OPERATOR DIESEL FUEL TAX RETURN (FORM: BOE – 501 – DB)

DUE ON OR BEFORE 6/30/02		FOR May 2002	5502
MVFA	RHDB01	DB MT	Account Number 57-444555

BOARD USE ONLY		
REG	RR	PR
TR	AUD	NR
REF	QD	PI
FILE		
EFF		

Mail To:

STATE BOARD OF EQUALIZATION
 FUEL TAXES DIVISION
 PO BOX 942879
 SACRAMENTO CA 94279-6135

Anytown School District
 1 Main Street
 Anytown, CA 95822

**READ INSTRUCTIONS
BEFORE PREPARING**

Make changes if name or address is incorrect.

REPORT OF DIESEL FUEL TRANSACTIONS

REPORT OF DIESEL FUEL TRANSACTIONS		REPORT WHOLE GALLONS ONLY
1. Total gallons of undyed diesel fuel purchased ex-tax (enter from Receipt Schedule 2A)	1.	9,809
2. Total gallons of dyed diesel fuel purchased	2.	0
3. Total gallons of diesel fuel used off-highway	3.	0

EXEMPT BUS OPERATOR RETURN

4. Total gallons of diesel fuel used in exempt bus operations	4.	9,809
5. Tax rate on diesel fuel used in exempt bus operations	5.	.01
6. Tax due on diesel fuel used in exempt bus operations (multiply line 4 by line 5)	6.	98
7. Total gallons of diesel fuel used in non-exempt bus operations <i>(may include charter and passenger stage operations)</i>	7.	0
8. Tax rate on diesel fuel used in non-exempt bus operations	8.	.18
9. Tax due on diesel fuel used in non-exempt bus operations (multiply line 7 by line 8)	9.	0
10. Tax due (add lines 6 and 9)	10.	98
11. Penalty [multiply line 10 by 10% (.10) if payment is made or return is filed after the due date shown above]	PENALTY 11.	0
12.	INTEREST 12.	0
13. TOTAL AMOUNT DUE AND PAYABLE (add lines 10, 11 and 12)	13.	98

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER	DATE
Bruce Allen	Bruce Allen	(916) 445-8686	6/24/02

MAKE CHECK OR MONEY ORDER PAYABLE TO THE STATE BOARD OF EQUALIZATION
 Always write your account number on your check or money order. Make a copy of this document for your records.

Receipt Schedule 2A

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Anytown School District	(b) Account Number DB MT 57-444555	(c) Schedule Code 2A	(d) Product Code 161	(e) Month/Year May 2002
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* See attached list for Schedule, Product, and Mode Codes

Receipt Schedule 2A

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Anytown School District	(b) Account Number DB MT 57-444555	(c) Schedule Code 2A	(d) Product Code 167	(e) Month/Year May 2002
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* See attached list for Schedule, Product, and Mode Codes

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➤ **Example 12: Flat File Exempt Bus Operator Return Data for Anytown School District**

This example illustrates the reporting of diesel fuel purchases by Anytown School District and its diesel fuel use in exempt bus operations. Anytown School District has purchased low sulfur undyed diesel fuel #1 (Product Code 161) from another school district and low sulfur undyed diesel fuel #2 (Product Code 167) from a supplier.

In the example below, each numbered line represents a line in the report. Each “<tab>” represents a tab delimiter and the “<cr>” represents the carriage return needed to get to the next line. The actual file, unlike the Flat File example below, would not contain Record Type headers, line numbers, explanatory notes or lines between Record Types (transactions).

Filing Format Identifier Record Type

1. FLT<tab>1.0<tab>617856943<tab>001122335<cr>

Header Record Type

2. FE<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab><tab><tab><tab><tab><tab>SKY555HI45<tab>FHG7693KFU<tab>994279942<tab><tab>T<tab>994279942<tab>001122335<tab>TP<tab>Anytown School District<tab><tab><tab>1 Main Street<tab><tab>Anytown<tab>CA<tab>95822<tab><tab>CN<tab>Bruce Allen<tab>916<tab>4458686<tab>456<tab><tab><tab><tab>bruce.allen@anytown.com<tab>EA<tab>Jill Chapman<tab>916<tab>4458686<tab>789<tab><tab><tab>jill.chapman@anytown.com<cr>

Line Item Record Type

3. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00006<tab>GA<tab>Billed<tab>9809<cr>
4. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00007<tab>GA<tab>Billed<tab>0<cr>
5. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00008<tab>GA<tab>Billed<tab>800<cr>
6. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00009<tab>GA<tab>Billed<tab>10000<cr>
7. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00010<tab>USD<tab>Tax<tab>100<cr>
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9. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>L00012<tab>USD<tab>Tax<tab>36<cr>
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12. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>
L00004<tab>USD<tab>Int<tab>0<cr>

13. FG<tab>57444555<tab>24<tab>994279942<tab>20020531<tab>20020501<tab>00<tab><tab>DBR<tab>
L00005<tab>USD<tab>Total<tab>136<cr>

Summary Schedule Record Type

No summary schedules in Exempt Bus Operator Diesel Fuel Tax Returns

Schedule Record Type

➤ **Example 12: Paper Exempt Bus Operator Return Data for Anytown School District**

EXEMPT BUS OPERATOR DIESEL FUEL TAX RETURN (FORM: BOE – 501 –DB)

DUE ON OR BEFORE 6/30/02		FOR May 2002	5502
MVFA	RHDB01	DB MT	Account Number 57-444555

BOARD USE ONLY		
REG	RR	PR
TR	AUD	NR
REF	QD	PI
FILE		
EFF		

Mail To:

STATE BOARD OF EQUALIZATION
 FUEL TAXES DIVISION
 PO BOX 942879
 SACRAMENTO CA 94279-6135

Anytown School District
 1 Main Street
 Anytown, CA 95822

**READ INSTRUCTIONS
BEFORE PREPARING**

Make changes if name or address is incorrect.

REPORT OF DIESEL FUEL TRANSACTIONS

REPORT OF DIESEL FUEL TRANSACTIONS		REPORT WHOLE GALLONS ONLY
1. Total gallons of undyed diesel fuel purchased ex-tax (enter from Receipt Schedule 2A)	1.	9,809
2. Total gallons of dyed diesel fuel purchased	2.	0
3. Total gallons of diesel fuel used off-highway	3.	800

EXEMPT BUS OPERATOR RETURN

4. Total gallons of diesel fuel used in exempt bus operations	4.	10,000
5. Tax rate on diesel fuel used in exempt bus operations	5.	.01
6. Tax due on diesel fuel used in exempt bus operations (multiply line 4 by line 5)	6.	100
7. Total gallons of diesel fuel used in non-exempt bus operations <i>(may include charter and passenger stage operations)</i>	7.	200
8. Tax rate on diesel fuel used in non-exempt bus operations	8.	.18
9. Tax due on diesel fuel used in non-exempt bus operations (multiply line 7 by line 8)	9.	36
10. Tax due (add lines 6 and 9)	10.	136
11. Penalty [multiply line 10 by 10% (.10) if payment is made or return is filed after the due date shown above]	11.	0
12. INTEREST	12.	0
13. TOTAL AMOUNT DUE AND PAYABLE (add lines 10, 11 and 12)	13.	136

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER	DATE
Bruce Allen	Bruce Allen	(916) 445-8686	6/24/02

MAKE CHECK OR MONEY ORDER PAYABLE TO THE STATE BOARD OF EQUALIZATION
 Always write your account number on your check or money order. Make a copy of this document for your records.

Receipt Schedule 2A

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Anytown School District	(b) Account Number DB MT 57-444555	(c) Schedule Code 2A	(d) Product Code 161	(e) Month/Year May 2002
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* See attached list for Schedule, Product, and Mode Codes

Receipt Schedule 2A

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Anytown School District	(b) Account Number DB MT 57-444555	(c) Schedule Code 2A	(d) Product Code 167	(e) Month/Year May 2002
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* See attached list for Schedule, Product, and Mode Codes

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